

		FOR OFF USE					

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**2005**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2005)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0044776</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>	
<b>Facility Name:</b> <u>St Andrew Life Center</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/2004</u> to <u>06/30/2005</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
<b>Address:</b> <u>7000 North Newark</u> <u>Niles</u> <u>60714</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
<b>County:</b> <u>Cook</u>		(Signed) _____ (Date) _____	
<b>Telephone Number:</b> <u>(847) 647-8332</u> <b>Fax #</b> <u>(847) 647-7073</u>		(Type or Print Name) _____	
<b>IDPA ID Number:</b> <u>237061646007</u>		(Title) _____	
<b>Date of Initial License for Current Owners:</b> <u>03/01/2000</u>		(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	
<b>Type of Ownership:</b>		(Print Name and Title) _____	
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT		(Firm Name <u>Altschuler, Melvoin and Glasser LLI</u> & Address) <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust		(Telephone) <u>(312) 384-6000</u> <b>Fax #</b> <u>(312) 634-5518</u>	
<b>IRS Exemption Code</b> <u>501(c)(3)</u>		<b>MAIL TO: BUREAU OF HEALTH FINANCE</b> <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b> 201 S. Grand Avenue East Springfield, IL 62763-0001 <b>Phone #</b> (217) 782-1630	
<input type="checkbox"/> PROPRIETARY			
<input type="checkbox"/> GOVERNMENTAL			
<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact Name: <u>Christine A. Hanover</u> Telephone Number: <u>(312) 634-4581</u> Please send copies of desk review and audit adjustments to address on this page			

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name & ID Number St Andrew Life Center# 0044776 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	<u>55</u>	Intermediate (ICF)	<u>55</u>	<u>20,075</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>55</u>	TOTALS	<u>55</u>	<u>20,075</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	<u>9,138</u>	<u>10,416</u>		<u>19,554</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>9,138</u>	<u>10,416</u>		<u>19,554</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 97.40%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location

Date started 03/01/2000

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 03/01/2000NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☐NO ☒

If YES, enter number

of beds certified - and days of care provided N/AMedicare Intermediary N/A

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 6/30/2005 Fiscal Year: 6/30/2005

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number St Andrew Life Center

# 0044776

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	490,070	44,393	828	535,291		535,291	(354,322)	180,969		1
2	Food Purchase		321,980		321,980		321,980	(218,959)	103,021		2
3	Housekeeping	182,640	50		182,690		182,690	(120,927)	61,763		3
4	Laundry	58,697	20,407	99	79,203		79,203	(52,773)	26,430		4
5	Heat and Other Utilities			237,805	237,805		237,805	(157,409)	80,396		5
6	Maintenance	185,685	30,799	119,812	336,296		336,296	(222,602)	113,694		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	917,092	417,629	358,544	1,693,265		1,693,265	(1,126,992)	566,273		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	764,704	35,760	125	800,589		800,589	438	801,027		10
10a	Therapy										10a
11	Activities	172,838	5,184	4,917	182,939		182,939	(948)	181,991		11
12	Social Services	45,277	48	150	45,475		45,475		45,475		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Assisted living	249,348	2,834	512	252,694		252,694	(252,694)			15
16	<b>TOTAL Health Care and Programs</b>	1,232,167	43,826	17,704	1,293,697		1,293,697	(253,204)	1,040,493		16
	<b>C. General Administration</b>										
17	Administrative	91,648		382,372	474,020		474,020	(382,372)	91,648		17
18	Directors Fees										18
19	Professional Services										19
20	Dues, Fees, Subscriptions & Promotion			6,371	6,371		6,371	(535)	5,836		20
21	Clerical & General Office Expense	213,304	12,492	47,848	273,644		273,644	71,638	345,282		21
22	Employee Benefits & Payroll Taxes			853,195	853,195		853,195	(290,696)	562,499		22
23	Inservice Training & Education										23
24	Travel and Seminars			4,547	4,547		4,547	(230)	4,317		24
25	Other Admin. Staff Transportation			1,636	1,636		1,636		1,636		25
26	Insurance-Prop.Liab.Malpractice			187,532	187,532		187,532		187,532		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	304,952	12,492	1,483,501	1,800,945		1,800,945	(602,195)	1,198,750		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,454,211	473,947	1,859,749	4,787,907		4,787,907	(1,982,391)	2,805,516		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number St Andrew Life Center

#0044776

Report Period Beginning: 07/01/2004 Ending:

06/30/2005

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			324,996	324,996		324,996	(220,982)	104,014			30
31	Amortization of Pre-Op. & Org			6,416	6,416		6,416		6,416			31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			2,872	2,872		2,872		2,872			35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			334,284	334,284		334,284	(220,982)	113,302			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		179,387	815	180,202		180,202		180,202			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			30,113	30,113		30,113		30,113			42
43	Other (specify): <sup>a</sup> Nonallowable Cost			11,828	11,828		11,828	(11,828)				43
44	<b>TOTAL Special Cost Centers</b>		179,387	42,756	222,143		222,143	(11,828)	210,315			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,454,211	653,334	2,236,789	5,344,334		5,344,334	(2,215,201)	3,129,133			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL** A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1 Amount	2 Refer- ence	3 OHF USE ONLY	
	<b>NON-ALLOWABLE EXPENSES</b>				
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(347)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotiona	(11,828)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising				29
30	Other-Attach Schedule See PG5A	(1,927,937)	var		30
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,940,112)		\$	30

<b>OHF USE ONLY</b>							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(275,089)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (275,089)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (2,215,201)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

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St Andrew Life Center

ID# 0044776

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	Disallow expenses from Assisted Living operations	\$	1
2			2
3	Office supplies	(293)	15 3
4	Printing materials	(80)	15 4
5	Other supplies	(2,461)	15 5
6	Dues & subscriptions	(535)	20 6
7	Outside services	(512)	15 7
8			8
9	Disallow costs allocated to Assisted Living operations		9
10			10
11	Housekeeping	(120,927)	3 11
12	Laundry	(52,426)	4 12
13	Administrative outside services	(9,891)	21 13
14	Benefits-health insurance	(297,721)	22 14
15	Food	(213,126)	2 15
16	Utilities-natural gas	(157,409)	5 16
17	Maintenance outside services	(222,602)	6 17
18	Dietary wages	(354,322)	1 18
19	Depreciation	(233,344)	30 19
20	Assisted living wages	(249,348)	15 20
21			21
22	Offset activities revenue	(948)	11 22
23	Offset miscellaneous revenue	(5,052)	21 23
24	Offset personal care revenue	(877)	10 24
25	Offset meal revenue	(5,833)	2 25
26			26
27	Disallow out of state seminar	(230)	24 27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(1,927,937)	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number St Andrew Life Center

# 0044776

Report Period Beginning:

07/01/2004

Ending:

06/30/2005

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	(354,322)	0	0	0	0	0	0	0	0	0	0	(354,322)	1
2	Food Purchase	(218,959)	0	0	0	0	0	0	0	0	0	0	(218,959)	2
3	Housekeeping	(120,927)	0	0	0	0	0	0	0	0	0	0	(120,927)	3
4	Laundry	(52,773)	0	0	0	0	0	0	0	0	0	0	(52,773)	4
5	Heat and Other Utilities	(157,409)	0	0	0	0	0	0	0	0	0	0	(157,409)	5
6	Maintenance	(222,602)	0	0	0	0	0	0	0	0	0	0	(222,602)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,126,992)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,126,992)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(877)	1,315	0	0	0	0	0	0	0	0	0	438	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(948)	0	0	0	0	0	0	0	0	0	0	(948)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(252,694)	0	0	0	0	0	0	0	0	0	0	(252,694)	15
16	<b>TOTAL Health Care and Programs</b>	<b>(254,519)</b>	<b>1,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(253,204)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(382,372)	0	0	0	0	0	0	0	0	0	(382,372)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(535)	0	0	0	0	0	0	0	0	0	0	(535)	20
21	Clerical & General Office Expenses	(14,943)	86,581	0	0	0	0	0	0	0	0	0	71,638	21
22	Employee Benefits & Payroll Taxes	(297,721)	7,025	0	0	0	0	0	0	0	0	0	(290,696)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(230)	0	0	0	0	0	0	0	0	0	0	(230)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(313,429)</b>	<b>(288,766)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(602,195)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(1,694,940)</b>	<b>(287,451)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,982,391)</b>	<b>29</b>

## Summary B

**06/30/2005**

[illegible]



Facility Name &amp; ID Number St Andrew Life Center

# 0044776

Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Resurrection Health Care	100	See attached		See attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Nursing supplies	\$	Resurrection Health Care	100.00%	\$ 1,315	\$ 1,315	1
2	V	21	Clerical & data processing		Resurrection Health Care	100.00%	40,006	40,006	2
3	V	21	Other administrative service		Resurrection Health Care	100.00%	46,575	46,575	3
4	V	22	Employee benefits		Resurrection Health Care	100.00%	7,025	7,025	4
5	V	30	Depreciation		Resurrection Health Care	100.00%	12,362	12,362	5
6	V								6
7	V	17	Management fees	382,372	Resurrection Health Care	100.00%		(382,372)	7
8	V	39	Intercompany pharmacy	178,189	Resurrection Health Care	100.00%	178,189		8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 560,561			\$ 285,472	\$ * (275,089)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name & ID Number St Andrew Life Center # 0044776 Report Period Beginning: 07/01/2004 Ending: 06/30/2005

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See attached schedule 7A								\$		1
2											2
3	Sister Elizabeth Trembczynsk	Director	Management	0.00	107,120	1	2.00	N/A	N/A	N/A	3
4											4
5											5
6											6
7	Sister Trembczynski is administrator of Holy Family Nursing & Rehabilitation Center, a related entit										7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St Andrew Life Center# 0044776 Report Period Beginning: 07/01/2004 Ending: 6/30/2005

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Resurrection Health Care  
 Street Address 7435 W. Talcott  
 City / State / Zip Code Chicago, IL 60631  
 Phone Number ( 773) 774-8000  
 Fax Number ( 773) 594-7488

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10 Nursing supplies				\$	\$		1,315	1
2	21 Clerical & data processing							40,006	2
3	21 Other administrative service							46,575	3
4	22 Employee benefits							7,025	4
5	30 Depreciation							12,362	5
6									6
7									7
8	39 Intercompany pharmacy							178,189	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		285,472	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$	\$			\$	1	
2												2	
3				This page is not applicable								3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$	\$			\$	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$	\$			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ N/A                      Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.)                      SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **St Andrew Life Center**# **0044776** Report Period Beginning: **07/01/2004** Ending: **06/30/2005****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$ <b>N/A</b>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000		8	
	2001		9	
	2002		10	
	2003		11	
	2004		12	
<b>Facility is a not-for-profit entity and is not subject to real estate tax.</b>				

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13
14	PLUS APPEAL COST FROM LINE 5 \$	14
15	LESS REFUND FROM LINE 6 \$	15
16	AMOUNT TO USE FOR RATE CALCULATION\$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**TO:** Long Term Care Facilities with Real Estate Tax Rates     **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

FACILITY NAME	St Andrew Life Center	COUNTY	Cook
---------------	-----------------------	--------	------

FACILITY IDPH LICENSE NUMBER 0044776

CONTACT PERSON REGARDING THIS REPORT Lou Frago

TELEPHONE (773) 594-8556 FAX #: (773) 594-8567

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

### B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?      N/A      YES      NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Page 10A

Facility Name &amp; ID Number St Andrew Life Center

# 0044776 Report Period Beginning:

07/01/2004 Ending:

06/30/2005

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 155,990 B. General Construction Type: Exterior Brick Frame Masonry Number of Stories 6

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Assisted Living &amp; Independent Living

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☒ YES ☐ NO  
If so, please complete the following:1. Total Amount Incurred: 48,120 2. Number of Years Over Which it is Being Amortized 5  
3. Current Period Amortization: 6,416 4. Dates Incurred: 2000

Nature of Costs: Organization costs

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident use	436,304	2000	\$ 2,600,000	1
2					2
3	TOTALS			\$ 2,600,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	55		2000	1951	\$ 936,802	\$ 24,021	39	\$ 24,021		\$ 196,727	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2000		5,782		20				9
10											10
11	Vacuum return system (20320)		2001		5,588		20				11
12	Boiler bottom (21955)		2001		6,038		20				12
13	Cross-header shaft (550)		2001		151		20				13
14	T&M Rebuilt (840)		2001		231		20				14
15	Plumbing (536)		2001		147		20				15
16	Bathroom light diffuser (510)		2001		140		20				16
17	Draperies (4300)		2001		1,183		20				17
18	Vertical blinds (1638)		2001		450		20				18
19	Circuit breaker (1519)		2001		418		20				19
20	Limestone repair (32000)		2001		8,800		20				20
21	Roof (7800)		2001		2,145		20				21
22	Elevator (47332)		2001		13,016		20				22
23	Pumps with new HP monitor(15965) - Alloc RHC		2001		4,390		20				23
24	Water leak & insulate (1817) - Alloc RHC		2001		500		20				24
25	Water gaskets (1063)		2002		292		20				25
26	Astro-slide (606)		2002		166		20				26
27	Hot water pump (618)		2002		170		20				27
28	Weiling pump (1568)		2002		431		20				28
29	Landscaping (13550)		2002		3,726		20				29
30	Land study (4175)		2002		1,148		20				30
31	Code review (9772)		2002		2,687		20				31
32	Land study (6925)		2002		1,904		20				32
33	Electrical elevator (8494)		2002		2,336		20				33
34	Carpet (1438)		2002		395		20				34
35	Fire alarm (6771)		2002		1,862		20				35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number St Andrew Life Center

# 0044776

Report Period Beginning:

07/01/2004 Ending: 06/30/2005

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Land study (7710)	2002	\$ 2,120	\$	20	\$	\$	\$	37
38	Electrical work (1465)	2002	403		20				38
39	Architect Fees (11392)	2002	3,133		20				39
40	Fire Alarm (25658)	2002	7,056		20				40
41	Code review (9895)	2002	2,721		20				41
42	Life line Resp. Syst-50% pm (33290) - Alloc RHC	2002	9,155		20				42
43	Refrig. Piping (5000) - Alloc RHC	2002	1,375		20				43
44									44
45	Leak at condenser of freezer (2105) - Alloc RHC	2002	579		20				45
46	Prof Serv - Land Study (1080)	2002	297		20				46
47	Power line for overload panel (5712)	2002	1,571		20				47
48	Refrig piping (4881)	2002	1,342		20				48
49	Asbestos abatement-boiler #1 (15500)	2002	4,263		20				49
50	Fire alarm control panel (2599)	2002	715		20				50
51	Asbestos abatement -Boiler # 1 repair (4675)	2002	1,286		20				51
52	Replace leaking tube - Boiler #3 (1659)	2002	456		20				52
53	Building renovation (4794)	2002	1,318		20				53
54	Building renovation (4590)	2002	1,262		20				54
55	Prof Serv - Toilet renovation (1740)	2002	479		20				55
56	Replace stav bolts - Boiler #1 (2975)	2002	818		20				56
57	Replace leaking tube - Tank #2 (16585)	2002	4,561		20				57
58	Building renovation (152,758)	2002	42,008		20				58
59	Water system (783) *	2002	215		20				59
60	Cable & hose protector (631) *	2002	174		20				60
61	Boiler repair (573) *	2002	158		20				61
62	Replace stav bolts - Boiler #1 (7000)	2003	1,925		20				62
63	Prof serv - Code review (73)	2003	20		20				63
64	Prof serv - toilet renovation (1305)	2003	359		20				64
65	Rebuild firebox (8955)	2003	2,463		20				65
66	Reinsulate two boilers (4675)	2003	1,286		20				66
67	Modify steam supply & piping (25310)	2003	6,960		20				67
68	Replace leaking tubes in boiler (12695)	2003	3,491		20				68
69	Replace stairs & rails (5200)	2003	1,430		20				69
70	TOTAL (lines 4 thru 69)		\$ 1,106,297	\$ 24,021		\$ 24,021	\$	\$ 196,727	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**\*\*Improvement type must be detailed in order for the cost report to be considered complete.**

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 395,823	\$ 28,954	\$ 28,954		10	\$ 128,056	71
72	Current Year Purchases	11,312	96	96			96	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 407,135	\$ 29,050	\$ 29,050			\$ 128,152	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	N/A			\$	\$	\$			\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$			\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,104,354	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 91,652	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 104,014	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,362	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 500,289	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Non-care bldg & improvements-01	\$ 2,666,530	\$	\$	86
87	Non-care bldg equipment-01	507,976			87
88	Non-care bldg & improvements-03	284,062			88
89	Non-care equipment-03	17,328	233,344	1,110,457	89
90					90
91	TOTALS	\$ 3,475,896	\$ 233,344	\$ 1,110,457	91

G. Construction-in-Progres

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

## XII. RENTAL COSTS

### A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A

N/A

9. Option to Buy:

☐

YES

☐

NO

Terms: N/A

\*

### B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 2,872

Description: Copiers - 2,520; Nursing equipment - 352

(Attach a schedule detailing the breakdown of movable equipment)

### C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning                     

Ending                     

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12.                      /2006 \$                     

13.                      /2007 \$                     

14.                      /2008 \$                     

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2), (3)	# of prescripts		12	815	178,189	12	179,004	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)									
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):   Oxygen, gas & suppl.	39(2)					1,198		1,198	13
14	TOTAL			\$	12	\$ 815	\$ 179,387	12	\$ 180,202	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

**St. Andrew Life Center**  
**Facility ID#: 0044776**  
**Period: 7/01/04 - 6/30/05**

## Schedule 16A

Schedule XIV. - Special Services - Line13 (Other)

<u>Outside Practitioner</u>	
Units	Amount

### Supplies

Total

Total

—

—

100

—

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,137	\$ 1,137	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 101,839 )	56,905	56,905	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,458	4,458	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 62,500	\$ 62,500	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	2,600,000	2,600,000	13
14	Buildings, at Historical Cost	4,636,150	2,014,600	14
15	Leasehold Improvements, at Historical Cost	82,619	82,619	15
16	Equipment, at Historical Cost	1,155,015	407,135	16
17	Accumulated Depreciation (book methods)	(1,610,746)	(500,289)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	48,120	48,120	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(48,120)	(48,120)	20
21	Restricted Funds			21
22	Other Long-Term Assets (sp. <u>Assisted Living</u> )		2,365,439	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 6,863,038	\$ 6,969,504	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 6,925,538	\$ 7,032,004	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 132,720	\$ 132,720	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due to Related Parties</u>	897,386	897,386	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,030,106	\$ 1,030,106	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,030,106	\$ 1,030,106	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 5,895,432	\$ 6,001,898	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 6,925,538	\$ 7,032,004	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)



**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 5,975,441</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 5,975,441</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(80,005)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>( )</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe) <b>Rounding</b>	<b>(4)</b>	<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (80,009)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 5,895,432</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Andrew Life Center

# 0044776

Report Period Beginning: 07/01/2004

Ending: 06/30/2005

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,636,844	1
2	Discounts and Allowances for all Levels	(636,440)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,000,404	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop	70	12
13	Barber and Beauty Care	12,516	13
14	Non-Patient Meals	5,833	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	17,028	16
17	Sale of Drugs	206,964	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	4,369	21
22	Laundry	347	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 247,127	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	30	24
25	Interest and Other Investment Income**		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 30	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>See attached Schedule 19A</b>	16,768	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 16,768	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,264,329	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,693,265	31
32	Health Care	1,293,697	32
33	General Administration	1,800,945	33
<b>B. Capital Expense</b>			
34	Ownership	334,284	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	192,030	35
36	Provider Participation Fee	30,113	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,344,334	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(80,005)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (80,005)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\* Provide a detailed breakdown of "Other Revenue" on an attached sheet.

**St. Andrew Life Center**  
**Facility ID#: 0044776**  
**Period: 7/01/04 - 6/30/05**

**Schedule 19A**

Schedule XVII - Revenue: Line 28 - Other Revenue

Personal care	877
Activities Income	948
Miscellaneous	<u>14,943</u>
	<u><u>16,768</u></u>

Facility Name & ID Number **St Andrew Life Center**

# 0044776

Report Period Beginning: 07/01/2004

Ending:

06/30/2005

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,717	2,205	\$ 78,924	\$ 35.79	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,838	4,022	118,057	29.35	3
4	Licensed Practical Nurses	7,518	8,773	206,601	23.55	4
5	CNAs & Orderlies	25,475	27,597	361,122	13.09	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,804	1,964	39,946	20.34	9
10	Activity Assistants	7,469	8,134	132,892	16.34	10
11	Social Service Worker	1,736	2,080	45,277	21.77	11
12	Dietician	221	221	7,325	33.14	12
13	Food Service Supervisor	1,872	2,080	61,110	29.38	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,009	8,801	116,202	13.20	15
16	Dishwashers	31,218	33,351	305,433	9.16	16
17	Maintenance Worker	9,965	11,045	185,685	16.81	17
18	Housekeepers	16,555	18,470	182,640	9.89	18
19	Laundry	4,712	5,063	58,697	11.59	19
20	Administrator	2,000	2,080	91,648	44.06	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,068	11,958	213,304	17.84	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Assisted Living</u>	17,610	19,077	249,348	13.07	33
34	TOTAL (lines 1 - 33)	152,787	166,921	\$ 2,454,211 *	\$ 14.70	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	monthly	12,000	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	5	150	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	5	\$ 12,150		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

<b>A. Administrative Salaries:</b> <table border="1"> <thead> <tr> <th>Name</th> <th>Function</th> <th>Ownership %</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Nancy Razo</td> <td>Administrator</td> <td>0</td> <td>\$ 21,820</td> </tr> <tr> <td>Nikki Curth</td> <td>Administrator</td> <td>0</td> <td>69,828</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="3">TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.</td> <td>\$ 91,648</td> </tr> </tbody> </table>			Name	Function	Ownership %	Amount	Nancy Razo	Administrator	0	\$ 21,820	Nikki Curth	Administrator	0	69,828																					TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.			\$ 91,648	<b>D. Employee Benefits and Payroll Taxes:</b> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>Workers' Compensation Insurance</td><td>\$ 41,657</td></tr> <tr><td>Unemployment Compensation Insurance</td><td>6,130</td></tr> <tr><td>FICA Taxes</td><td>169,664</td></tr> <tr><td>Employee Health Insurance</td><td>440,291</td></tr> <tr><td>Employee Meals</td><td> </td></tr> <tr><td>Illinois Municipal Retirement Fund (IMRF)*</td><td> </td></tr> <tr><td>Employee Life &amp; Disability Insurance</td><td>13,749</td></tr> <tr><td>Home Office allocation</td><td>7,025</td></tr> <tr><td>Tuition Reimbursement</td><td>4,345</td></tr> <tr><td>Employee Dental &amp; Vision Insurance</td><td>15,513</td></tr> <tr><td>Employee Retirement</td><td>158,603</td></tr> <tr><td>Employee Morale and Miscellaneous</td><td>3,243</td></tr> <tr><td>Less: Nonallowable non-care benefit</td><td>(297,721)</td></tr> <tr> <td>TOTAL (agree to Schedule V, line 22, col.8)</td> <td>\$ 562,499</td> </tr> </tbody> </table>			Description	Amount	Workers' Compensation Insurance	\$ 41,657	Unemployment Compensation Insurance	6,130	FICA Taxes	169,664	Employee Health Insurance	440,291	Employee Meals		Illinois Municipal Retirement Fund (IMRF)*		Employee Life & Disability Insurance	13,749	Home Office allocation	7,025	Tuition Reimbursement	4,345	Employee Dental & Vision Insurance	15,513	Employee Retirement	158,603	Employee Morale and Miscellaneous	3,243	Less: Nonallowable non-care benefit	(297,721)	TOTAL (agree to Schedule V, line 22, col.8)	\$ 562,499	<b>F. Dues, Fees, Subscriptions and Promotions:</b> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>IDPH License Fee</td><td>\$  </td></tr> <tr><td>Advertising: Employee Recruitment</td><td> </td></tr> <tr><td>Health Care Worker Background Check (Indicate # of checks performed)</td><td> </td></tr> <tr><td>Life Services Network of IL dues</td><td>5,001</td></tr> <tr><td>CLIA Lab registration</td><td>150</td></tr> <tr><td>Various other dues &amp; subscriptions</td><td>1,220</td></tr> <tr><td>Other</td><td> </td></tr> <tr><td>Less: Non-allowable expenses</td><td>(535)</td></tr> <tr><td>Less: Public Relations Expense</td><td>(  )</td></tr> <tr><td>Non-allowable advertising</td><td>(  )</td></tr> <tr><td>Yellow page advertising</td><td>(  )</td></tr> <tr> <td>TOTAL (agree to Sch. V, line 20, col. 8)</td> <td>\$ 5,836</td> </tr> </tbody> </table>			Description	Amount	IDPH License Fee	\$	Advertising: Employee Recruitment		Health Care Worker Background Check (Indicate # of checks performed)		Life Services Network of IL dues	5,001	CLIA Lab registration	150	Various other dues & subscriptions	1,220	Other		Less: Non-allowable expenses	(535)	Less: Public Relations Expense	(  )	Non-allowable advertising	(  )	Yellow page advertising	(  )	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 5,836
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\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4		N/A											
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Andrew Life Center

# 0044776

Report Period Beginning: 07/01/2004 Ending: 06/30/2005

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount Life Services Network of IL - 5,001
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 4,517 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 30,113  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B Yes-Assisted Living For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount \$ 5,833
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? None  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: KPMG LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit not yet complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fee

St. Andrew Life Center  
Facility ID#: 0044776  
Period: 7/01/04 - 6/30/05

Schedule 23A

Schedule XX - General Information: Question 14

A portion of the facility is used for Assisted Living.

METHOD OF ALLOCATION	Cost Per GL	(A) Allocation %	Allocated to Asst.Living
Dietary	535,291	66.19%	354,322
Food	321,980	66.19%	213,126
Hskpg	182,690	66.19%	120,927
Laundry	79,203	66.19%	52,426
Utilities	237,805	66.19%	157,409
Maintenance	336,296	66.19%	222,602
Employee Benefits	853,195	(B)	430,760
Miscellaneous Revenue	(14,943)	66.19%	(9,891)
Depreciation	324,996	SALY	233,344
			<u>1,775,025</u>

(A)

Census:	Assisted Living	38,285
Census:	Total	57,839
	Allocation %	<u>66.19%</u>

(B)

Employee benefits	853,195		
Total wages	<u>2,454,211</u>		
% of total wages	<u>34.76%</u>		
<u>Wages from which to allocate EE Benefits</u>			
Dietary	490,070		
Nursing	764,704		
Laundry	54,775		
Maintenance	185,685		
total	<u>1,495,234</u>	66.19%	989,731
Assisted Living	<u>249,348</u>	100.00%	249,348
			<u>1,239,079</u>
			<u>0.3476</u>
			<u>430,760</u>



## RECONCILIATION REPORT

04:31 PM 3/20/2006

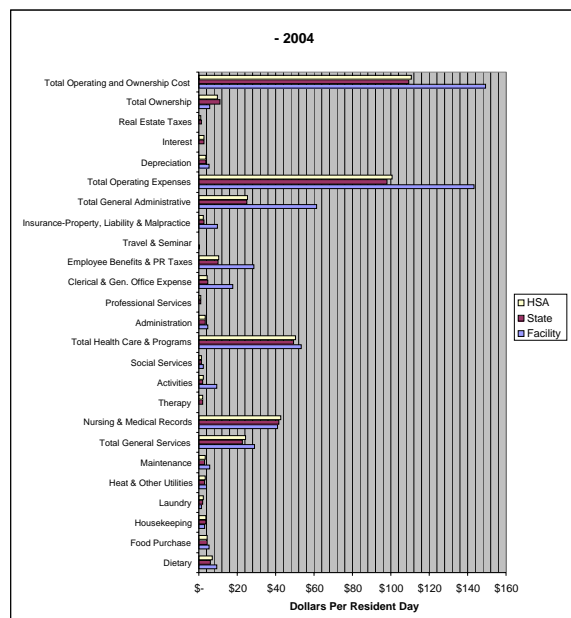
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-2,215,201	equal to	-2,215,201	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	6,416	equal to	6,416	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	104,014	equal to	104,014	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	2,872	equal to	2,872	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	0	equal to	0	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	179,387	equal to	179,387	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,693,265	equal to	1,693,265	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,293,697	equal to	1,293,697	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	1,800,945	equal to	1,800,945	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	334,284	equal to	334,284	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	192,030	equal to	192,030	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	30,113	equal to	30,113	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	764,704	equal to	764,704	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	172,838	equal to	172,838	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	45,277	equal to	45,277	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	490,070	equal to	490,070	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	185,685	equal to	185,685	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	182,640	equal to	182,640	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	58,697	equal to	58,697	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	91,648	equal to	91,648	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	213,304	equal to	213,304	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,454,211	equal to	2,454,211	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	828	-828	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	12,000	< or = to	12,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	0	< or = to	125	-125	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	4,917	-4,917	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	150	< or = to	150	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	91,648	equal to	91,648	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	382,372	equal to	382,372	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	0	equal to	0	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	562,499	equal to	562,499	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	5,836	equal to	5,836	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,317	equal to	4,317	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	30,113	equal to	30,113	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	-290,696	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	N/A	equal to	0	#VALUE!	#VALUE!	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-275,089	equal to	-275,089	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	2,600,000	equal to	2,600,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,097,219	equal to	2,097,219	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	407,135	equal to	407,135	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	500,289	equal to	500,289	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	5,895,432	equal to	5,895,432	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-80,005	equal to	-80,005	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	6,925,538	equal to	6,925,538	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

St Andrew Life Center  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 06/30/2005

Enter your HSA # in next column  
Census (Pulls from Page 2)

		Average Median Cost Per Day			2003														
Cost Report Line	Description	Your Facility	State	HSA	IPDA LTC Profiles LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)	UN-INFLATED	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %	
								1	2	3	4	5	6	7	8	9	10	11	
1	Dietary	9.25	6.01	7.02															
2	Food Purchase	5.27	4.31	4.47															
3	Housekeeping	3.16	3.70	3.59															
4	Laundry	1.35	1.85	2.23															
5	Heat & Other Utilities	4.11	2.95	3.17															
6	Maintenance	5.81	3.01	3.26															
8	Total General Services	28.96	22.58	24.49	1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.50	7.02	5.70	
10	Nursing & Medical Records	40.96	41.83	42.52	2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	
10A	Therapy	-	2.10	1.86	3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	
11	Activities	9.31	1.91	2.18	4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	
12	Social Services	2.33	1.42	1.48	5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	
16	Total Health Care & Programs	53.21	49.48	50.39	6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.53	3.21	3.21	3.21	3.05	3.26	2.82	
17	Administration	3.36	4.69	3.33	8	TOTAL GENERAL SERVICES	21.47	24.49	22.99	21.14	22.99	21.47	22.45	22.45	22.45	22.45	24.49	21.71	
19	Professional Services	-	0.99	1.09	10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	37.78	45.12	45.12	45.12	42.72	42.52	42.15	
21	Clerical & Gen. Office Expense	17.66	4.79	4.32	10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	
22	Employee Benefits & PR Taxes	28.77	10.09	10.42	11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	
24	Travel & Seminar	0.22	0.08	0.10	12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	
26	Insurance-Property, Liability & Malpractice	9.59	2.58	2.47	16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	
28	Total General Administrative	61.30	24.94	25.31	17	Administration	3.36	3.33	3.15	3.15	3.15	3.64	3.46	3.46	3.46	3.40	3.33	3.17	
30	Total Operating Expenses	143.48	98.06	100.77	19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	0.99	0.77	
30	Depreciation	5.32	3.70	3.82	21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	
32	Interest	-	2.54	2.81	22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	
33	Real Estate Taxes	-	1.38	0.92	24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.10	0.07	-	
37	Total Ownership	5.79	11.11	9.73	26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	
	Total Operating and Ownership Cost	149.27	110.50		28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.31	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	
					29	TOTAL OPERATING EXPENSES	98.06	100.77	100.83	92.47	100.83	88.05	100.96	100.96	100.96	103.01	100.77	94.71	
					30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	
					32	Interest	2.54	2.81	2.98	1.96	2.98	1.40	4.05	4.05	4.05	2.81	2.98	1.43	
					33	Real Estate Taxes	0.92	1.08	0.82	0.88	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	
					37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.40	14.54	14.54	14.54	11.02	9.73	8.39	
						TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	

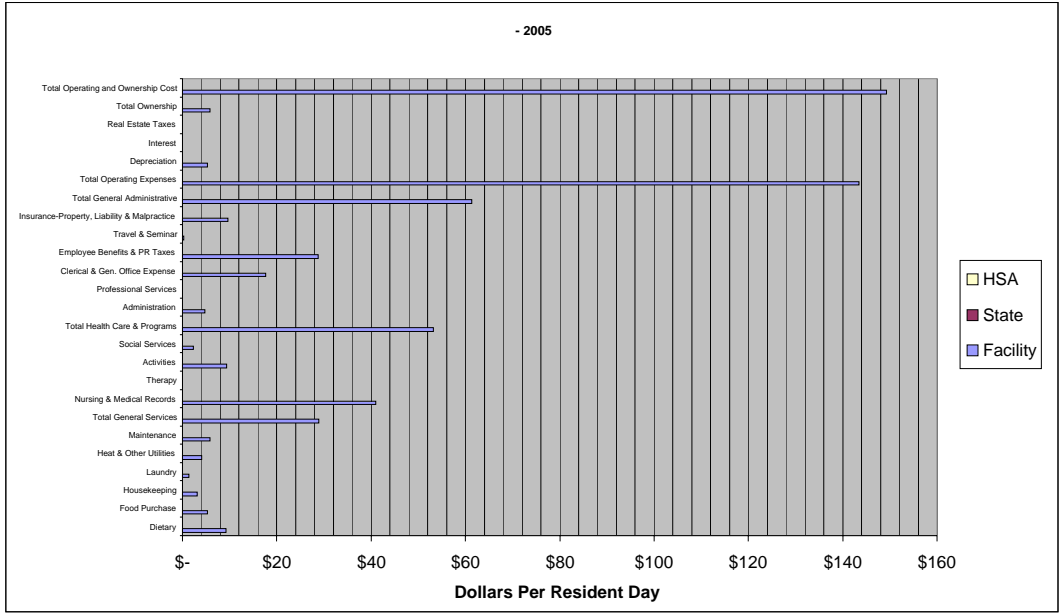
Notes:  
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.  
  
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



Cost Report Line	Description	2005 Per Diem Your Facility	2004 Median Cost Per Day		2004 Per Diem Your Facility	2004 Median Cost Per Day		2003 Per Diem Your Facility	2003 Median Cost Per Day		2002 Per Diem Your Facility	2002 Median Cost Per Day	
			State	HSA		State	HSA		State	HSA		State	HSA
1	Dietary	9.25	-	-	0.00	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	5.27	-	-	0.00	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.16	-	-	0.00	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.35	-	-	0.00	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	4.11	-	-	0.00	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	5.81	-	-	0.00	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	28.96	-	-	0.00	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	40.96	-	-	0.00	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	0.00	-	-	0.00	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	9.31	-	-	0.00	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	2.33	-	-	0.00	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	53.21	-	-	0.00	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	4.69	-	-	0.00	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.00	-	-	0.00	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	17.66	-	-	0.00	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	28.77	-	-	0.00	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.22	-	-	0.00	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	9.59	-	-	0.00	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	61.30	-	-	0.00	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	143.48	-	-	0.00	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	5.32	-	-	0.00	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	0.00	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	0.00	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	5.79	-	-	0.00	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	149.27	-	-	0.00	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

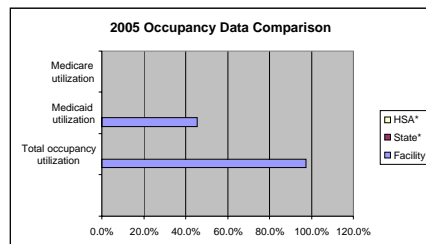
Notes:  
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



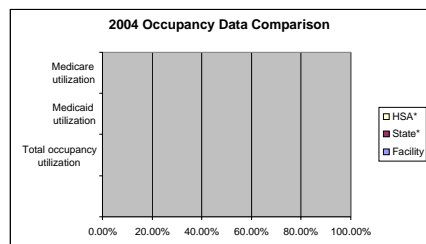
## 2005

Your Facility	State*	HSA*
Total occupancy utilization	97.40%	0.00%
Medicaid utilization	45.52%	0.00%
Medicare utilization	0.00%	0.00%
Private pay percent utilization	51.89%	N/A
Capacity in Patient Days	20,075	N/A
Census days of service provided	19,554	N/A



## 2004

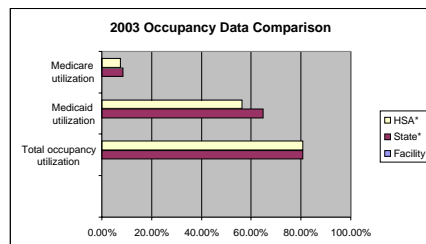
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	0.00%
Medicaid utilization	#DIV/0!	0.00%
Medicare utilization	#DIV/0!	0.00%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

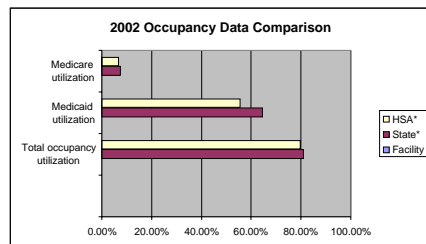
## 2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

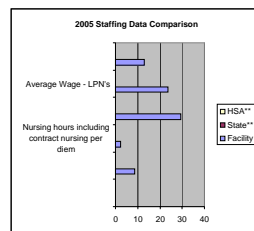


## 2002

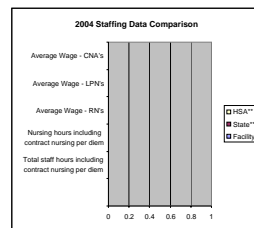
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	8.54	0.00	0.00
Nursing hours including contract nursing per diem	2.18	0.00	0.00
Average Wage - RN's	29.35	0.00	0.00
Average Wage - LPN's	23.55	0.00	0.00
Average Wage - CNA's	13.09	0.00	0.00

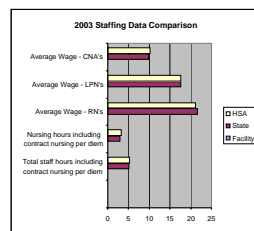


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

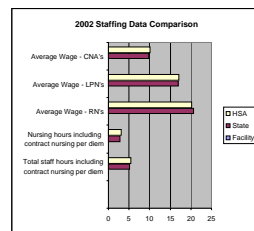


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

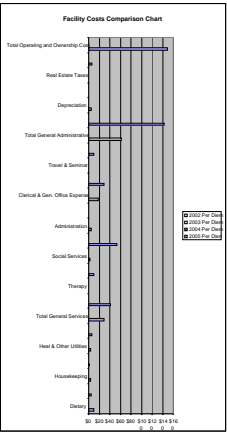
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



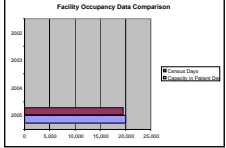
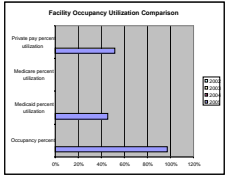
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



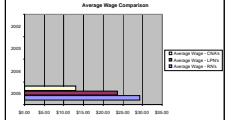
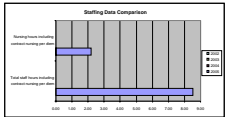
Report Line	Account	2005		2004		2003	
		Facility	Facility	Facility	Facility	Facility	Facility
		2005	2004	2005	2004	2005	2004
		Per Bed	Per Bed	Per Bed	Per Bed	Per Bed	Per Bed
1	Diets	9.25	-	4500.00	4500.00		
2	Food Purchase	9.27	-	4500.00	4500.00		
3	Housekeeping	3.94	-	4500.00	4500.00		
4	Laundry	1.10	-	4500.00	4500.00		
5	Heat & Other Utilities	4.11	-	4500.00	4500.00		
6	Maintenance	5.65	-	4500.00	4500.00		
8	Total General Services	38.96	-	4500.00	4500.00		
10	Nursing & Medical Records	40.94	-	4500.00	4500.00		
10A	Therapy	-	-	4500.00	4500.00		
11	Activities	9.10	-	4500.00	4500.00		
12	Social Services	2.33	-	4500.00	4500.00		
16	Total Health Care & Programs	55.23	-	4500.00	4500.00		
17	Administration	4.69	-	4500.00	4500.00		
19	Professional Services	-	-	4500.00	4500.00		
21	Contract & Gen. Office Expense	37.66	-	4500.00	4500.00		
22	Employee Benefits & FR Taxes	28.77	-	4500.00	4500.00		
24	Travel & Lodging	6.23	-	4500.00	4500.00		
26	Insurance-Property, Liability & Malpractice	6.59	-	4500.00	4500.00		
28	Total General Administration	6.36	-	4500.00	4500.00		
29	Total Operating Expenses	160.48	-	4500.00	4500.00		
30	Depreciation	9.32	-	4500.00	4500.00		
32	Interest	-	-	4500.00	4500.00		
33	Real Estate Taxes	-	-	4500.00	4500.00		
37	Total Ownership	9.79	-	4500.00	4500.00		
	Total Operating and Ownership Cost	180.27	-	4500.00	4500.00		



	Facility	Facility	Facility	Facility
	2005	2004	2003	2002
Occupancy percent	97.40%	4500.00	4500.00	4500.00
Medicaid percent utilization	45.52%	4500.00	4500.00	4500.00
Medicare percent utilization	0.00%	4500.00	4500.00	4500.00
Private pay percent utilization	55.48%	4500.00	4500.00	4500.00
Capacity in Patient Days	20,075	0	0	0
Census Days	16,334	0	0	0



	Facility	Facility	Facility	Facility
	2005	2004	2003	2002
Total staff hours including contract nursing per day	0.34	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.10	0.00	0.00	0.00
Average Wage - BSN	28.36	0.00	0.00	0.00
Average Wage - LPN	23.00	0.00	0.00	0.00
Average Wage - CNA	13.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	490,070	44,393	828	535,291	0	535,291	-354,322	180,969
2. Food Purchase	0	321,980	0	321,980	0	321,980	-218,959	103,021
3. Housekeeping	182,640	50	0	182,690	0	182,690	-120,927	61,763
4. Laundry	58,697	20,407	99	79,203	0	79,203	-52,773	26,430
5. Heat and Other Utilities	0	0	237,805	237,805	0	237,805	-157,409	80,396
6. Maintenance	185,685	30,799	119,812	336,296	0	336,296	-222,602	113,694
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	917,092	417,629	358,544	1,693,265	0	1,693,265	-1,126,992	566,273
9. Medical Director	0	0	12,000	12,000	0	12,000	0	12,000
10. Nursing & Medical Records	764,704	35,760	125	800,589	0	800,589	438	801,027
10a. Therapy	0	0	0	0	0	0	0	0
11. Activities	172,838	5,184	4,917	182,939	0	182,939	-948	181,991
12. Social Services	45,277	48	150	45,475	0	45,475	0	45,475
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	249,348	2,834	512	252,694	0	252,694	-252,694	0
16. Total Health Care & Programs	1,232,167	43,826	17,704	1,293,697	0	1,293,697	-253,204	1,040,493
17. Administrative	91,648	0	382,372	474,020	0	474,020	-382,372	91,648
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	0	0	0	0	0	0
20. Fees, Subscriptions & Promotion	0	0	6,371	6,371	0	6,371	-535	5,836
21. Clerical & General Office	213,304	12,492	47,848	273,644	0	273,644	71,638	345,282
22. Employee Benefits & Payroll	0	0	853,195	853,195	0	853,195	-290,696	562,499
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	4,547	4,547	0	4,547	-230	4,317
25. Other Admin. Staff Trans	0	0	1,636	1,636	0	1,636	0	1,636
26. Insurance-Prop.Liab.Malpractice	0	0	187,532	187,532	0	187,532	0	187,532
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	304,952	12,492	1,483,501	1,800,945	0	1,800,945	-602,195	1,198,750
29. Total General Administrative	2,454,211	473,947	1,859,749	4,787,907	0	4,787,907	-1,982,391	2,805,516
30. Depreciation	0	0	324,996	324,996	0	324,996	-220,982	104,014
31. Amortization of Pre-Op. & Org.	0	0	6,416	6,416	0	6,416	0	6,416
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	2,872	2,872	0	2,872	0	2,872
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	334,284	334,284	0	334,284	-220,982	113,302
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	179,387	815	180,202	0	180,202	0	180,202
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	30,113	30,113	0	30,113	0	30,113
43. Other (specify):*	0	0	11,828	11,828	0	11,828	-11,828	0
44. Total Special Cost Ce	0	179,387	42,756	222,143	0	222,143	-11,828	210,315
45. Grand Total	2,454,211	653,334	2,236,789	5,344,334	0	5,344,334	-2,215,201	3,129,133

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,137	1,137
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	56,905	56,905
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	4,458	4,458
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	62,500	62,500
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	2,600,000	2,600,000
14. Buildings, at Historical Cost	4,636,150	2,014,600
15. Leasehold Improvements, Historical Cost	82,619	82,619
16. Equipment, at Historical Cost	1,155,015	407,135
17. Accumulated Depreciation (book methods)	-1,610,746	-500,289
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	48,120	48,120
20. Accum Amort - Org/Pre-Op Costs	-48,120	-48,120
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	2,365,439
23. other (specify):	0	0
24. Total Long-Term Assets	6,863,038	6,969,504
25. Total Assets	6,925,538	7,032,004
CURRENT LIABILITIES		
26. Accounts Payable	132,720	132,720
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	897,386	897,386
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,030,106	1,030,106
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	0
46.Total Liabilities	1,030,106	1,030,106
47.Total Equity	5,895,432	6,001,898
48.Total Liabilities and Equity	6,925,538	7,032,004



	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	5,636,844
2. Discounts and Allowances for all Levels	-636,440
Subtotal - Inpatient Care	5,000,404
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	-
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	70
13. Barber and Beauty Care	12,516
14. Non-Patient Meals	5,833
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	17,028
17. Sale of Drugs	206,964
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	4,369
22. Laundry	347
Subtotal - Other Operating Revenue	247,127
24. Contributions	79,975
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	79,975
27. Other Revenue (specify):	16,768
28. Other Revenue (specify):	0
Subtotal - Other Revenue	16,768
30. Total Revenue	5,344,274
31. General Services	1,693,265
32. Health Care	1,293,697
33. General Administration	1,800,945
34. Ownership	334,284
35. Special Cost Centers	192,030
35. Provider Participation Fee	30,113
37. Other	0
40. Total Expenses	5,344,334
41. Income Before Income Taxes	-60
42. Income Taxes	0
43. Net Income or Loss for the Year	-60

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
2005 (Run June 1, 2004)

UN-INFLATED

	St Andrew
St Andrew	Life
Life Center	Center
2005 Costs	

2005  
Census[illegible]

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
11	Therapy
12	Activities
13	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
32	Depreciation
33	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

Total staff hours including contract nurses per diem  
Nursing hours including contract nurses per diem  
RN  
LPN  
CNA  
DON  
ADON

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

Average Occupancy  
Medicaid Utilization  
Medicare Utilization

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

UN-INFLATED

Cost Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		10th %	90th %
Line	Description		1	2	3	4	5	6	7	8	9	10	11			
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															

Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11			
Total staff hours including contract nurses per diem														
Nursing hours including contract nurses per diem														
RN														
LPN														
CNA														
DON														
ADON														

2003 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11			
Average Occupancy														
Medicaid Utilization														
Medicare Utilization														

Cost Report		St Andrew Life Center 2004 Costs	St Andrew Life Center 2004 Census
Line	Description		19,554
1	Dietary		
2	Food Purchase		
3	Housekeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	TOTAL GENERAL SERVICES		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	TOTAL HEALTH CARE & PROGRAMS		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	TOTAL GENERAL ADMINISTRATIVE		
29	TOTAL OPERATING EXPENSES		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	TOTAL OWNERSHIP		
	TOTAL OPERATING & OWNERSHIP COST		

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

St  
Andrew  
Life Center  
2003  
Census

Cost Report Line	Description	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14

Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	3.00	3.20	3.10	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30	
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00	
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%